



Indiana Department of Revenue

Motor Carrier Services Division

Indiana Trucking Tips



September 2003
Volume 7, Issue 3

Motor Carrier Calendar Notes

October 31, 2003

Third quarter Intrastate Motor Carrier Fuel Tax (Form MCFT-101 available on our website at www.in.gov/dor/mcs/formlist.html#mc) and Interstate International Fuel Tax Agreement (IFTA-101) returns are due.

Claims for Proportional Use Credit (Form MCS-1789 available on our website at www.in.gov/dor/mcs/formlist.html#mc) are due.

State Holidays

Our offices will be closed on the following dates in observance of state holidays:

Labor Day

Monday, September 1, 2003

Columbus Day

Monday, October 13, 2003

General Election Day

Tuesday, November 4, 2003

Veterans' Day

Tuesday, November 11, 2003

Thanksgiving

Thursday & Friday, November 27 & 28 (Lincoln's Birthday), 2003

Indiana Department of Revenue

Motor Carrier Services
5252 Decatur Boulevard, Suite R
Indianapolis, IN 46241
(317) 615-7200
www.in.gov/dor

Are You Claiming Your Credit?

If you are an intrastate motor carrier, and you file quarterly fuel tax report Form MCFT-101, you may not be claiming all your credits. A recent analysis has revealed that as many as one out of every ten carriers may be neglecting to claim credit for fuel excise taxes already paid. Enter your credits on line 7 of Form MCFT-101.

How do you know if you can claim these credits? Have you filled your tank at a filling station or truck stop in Indiana? If so, then you paid Indiana state and federal excise taxes at the pump and are entitled to offset the Indiana fuel tax calculated on your quarterly return.

Here's how it works. Every commercial motor carrier is assessed an Indiana fuel excise tax, based on gallons consumed in Indiana. The tax is currently \$.16 a gallon. This tax is normally included in the pump price and is collected at most retail locations in Indiana. Indiana also imposes a surcharge on commercial motor carriers of \$.11 a gallon. This combined total is reflected in the calculation on your quarterly Indiana fuel tax report.

Consequently, when you complete Form MCFT-101, you should take credit for any Indiana fuel tax you've paid at the pump during the quarterly filing period. It's a very simple calculation, and the instructions on the back of the form will guide you through it.

Note: This credit does not apply if you have used fuel on which the Indiana excise tax has not been paid. An example would be your own or someone else's bulk fuel storage where no Indiana tax was paid, or fuel you purchased out of state while traveling on a trip permit to the other state.

Please call our office at (317) 615-7345, if you have any questions about this credit.

2003 Interstate and/or Intrastate Renewals

Your annual Interstate Single State Registration (SSRS), and/or US DOT (Intrastate) renewal applications (Form BAS-1A) are being mailed out in September. Your renewal application is due back in our office on or before December 1, 2003, in order for your credential(s) to be mailed to you by the end of the year. If you have questions about your renewal, please contact our office at (317) 615-7350 or e-mail Sandy Bowling at sbowling@dor.state.in.us.

International Fuel Tax Agreement (IFTA) And Motor Carrier Fuel Tax Renewal Season

In order to meet our goal of having all 2004 credentials in the mail by the end of November 2003, the Department mailed out renewal applications at the end of June. The deadline to return the renewal applications to our office was August 15, 2003. All renewals will be processed and mailed in the order received. You should receive your 2004 credentials by mid-October. For more information, please contact the Motor Carrier Fuel Tax Section at (317) 615-7345.

Contact Us...

International Registration Plan

(317) 615-7340

Fax: (317) 821-2335

International Fuel Tax / Motor Carrier Fuel Tax

(317) 615-7345

Fax: (317) 821-2337

US DOT & Single State Registration

(317) 615-7350

Fax: (317) 821-2339

Oversize/Overweight

(317) 615-7320

Fax: (317) 821-2336

Commercial Driver's License

(317) 615-7335

Fax: (317) 821-2340



Reminder . . . Our Summer Hours Have Ended

The Indiana Department of Revenue's summer work hours have ended and we have resumed our winter hours of operation.

Hours of Service

7:15 a.m. - 4:15 p.m.

Visit our Customer Service
Center at:

Motor Carrier Services
5252 Decatur Blvd., Suite R
Indianapolis, IN 46241



E-Newsletter

The Indiana Department of Revenue offers companies the option of receiving e-mail notifications when each new "Trucking Tips" is posted to our Web site.

Please send an e-mail message to cdenk@dor.state.in.us, include "Trucking Tips" in the subject line and your company name and postal mailing address in the body of the message.